

CITY OF SAN DIEGO
ADMINISTRATIVE REGULATION

SUBJECT AUDIT REPORT REPLIES REQUIRED OF DEPARTMENTS	Number 15.10	Issue 4	Page 1 of 2
	Effective Date March 30, 1993		

1. Purpose

- 1.1 To establish a procedure for replying to audit reports issued by the Audit Division of the City Auditor and Comptroller's Office and to insure that all audit recommendations are satisfactorily answered.

2. Scope

- 2.1 All City Departments.

3. General Information

- 3.1 A Report on every audit made is transmitted to the Department Director and/or the administering City official affected. Copies may also be issued to the City Manager, the City Attorney, and the Financial Management Department.

4. Policy

- 4.1 Audit reports that contain recommendations shall be answered in writing by the Department Director. For those recommendations that involve monetary deficiencies, proof of invoicing is considered a reply.

(Supersedes Administrative Regulation 15.10, Issue 3, effective March 1, 1972)

Authorized

(Signed by Ed Ryan)

(Signed by John W. Witt)

(Signed by Charles G. Abdelnour)

Auditor & Comptroller

City Attorney

City Clerk

(Signed by Judith Bauer)

(Signed by Rich Snapper)

(Signed by Lawrence B. Grissom)

Legislative Services Director

Personnel Director

Retirement Administrator

(Signed by Jack McGrory)

City Manager

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5. Procedure

- 5.1 The Department Director shall submit a written reply on all audit recommendations to the Audit Division Manager within 60 days from receipt of the audit report. Any additional time needed beyond the 60 days must be requested in writing to and approved by the Audit Division Manager. A copy of the written reply shall also be submitted to the Financial Management Department
- 5.2 Each audit recommendation should be answered indicating whether actions have been taken or are planned. If a recommendation is not going to be implemented, a reason for non-implementation should be stated. Copies of departmental instructions, etc., that are issued or revised as a result of the recommendation should be forwarded to the Audit Division Manager.
- 5.3 The Financial Management Department will maintain a file of all audit reports distributed to them to ensure Departments respond to all audit recommendations.

APPENDIX

Subject Index

Audit Reports; Replies Required of Departments